RECORDATION NO. 24576 FILED

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August 25, 2003

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ELLSWORTH C. ALVORD (1964)

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SURFACE TRANSPORTATION BOARD

OF COUNSEL URBAN A. LESTER

Mr. Vernon A. Williams Secretary Surface Transportation Board Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum to Rider No. 1 to Master Lease, dated as of September 1, 2002, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses of the parties to the enclosed document are:

Lessor:

Joseph Leasing Ltd

300 Pike Street

Cincinnati, Ohio 45202

Lessee:

Sault Ste. Marie Bridge Company

6250 North River Road, Suite 9000

Rosemont, Illinois 60016

Mr. Vernon A. Williams August 25, 2003 Page 2

A description of the railroad equipment covered by the enclosed document is:

60 railcars: SSAM 38750 - SSAM 38809.

A short summary of the document to appear in the index is:

Memorandum to Rider No. 1 to Master Lease.

Also enclosed is a check in the amount of \$30.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/anm Enclosures

MEMORANDUM OF RIDER NO. 1 TO MASTER LEASE AGREEMENT

This **MEMORANDUM OF RIDER NO. 1 TO MASTER LEASE** ("Memorandum of Lease") entered into this 1st day of September, 2002, is intended to evidence the Rider No. 1 to the Master Lease Agreement dated as of September 1, 2002 (the "Lease"), between **JOSEPH LEASING LTD.**, a Delaware corporation ("Lessor"), and **SAULT STE. MARIE BRIDGE COMPANY, and its affiliates**, a Michigan corporation ("Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under Section 49 of U.S.C. 11301. Lessee has the right to use the sixty (60) railcars described in Exhibit A attached hereto (the "Units"). Lessee is renting from Lessor all the Units at the rentals and upon the terms and conditions provided in the Lease.

IN WITNESS WHEREOF, Lessor and Lessee, each pursuant to due corporate authority, has executed this Memorandum of Lease on the date indicated below its signature.

JOSEPH LEASING LTD.	SAULT STE. MARIE BRIDGE COMPANY	
By: Partyter	By: Draw Lamer	
Name: Paul G. Jantsch	Name: John A.N. Lamont	
Title: Committee Member	Title: Sr. Mgr., Asset Finance	
Date: September 1, 2002	Date: September 1, 2002	

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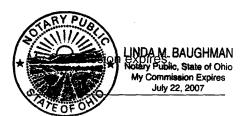
SURFACE TRANSPORTATION BOARD

STATE OF OHIO)	
)	SS
COUNTY OF HAMILT	TON)	

The foregoing instrument was acknowledged before me this 1st day of September, 2002, by Paul G. Jantsch, a Committee Member of Joseph Leasing Ltd., an Ohio limited liability company, on behalf of the company.

Kinda M. Baughman Notary Public

Notary Public Attorney



DISTRICT OF MONTREAL)

The foregoing instrument was acknowledged before me this 18th day of Ausust, 2002, by John A.N. Lamont, the Senior Manager, Asset Finance of Sault Ste. Marie Bridge Company, a Michigan corporation, on behalf of the corporation.

SS:

My Commission expires:

PROVINCE OF QUEBEC

EXHIBIT A

To the Memorandum of Lease dated September 1, 2002, between Joseph Transportation Services, Inc. and Sault Ste. Marie Bridge Company, and its affiliates.

DESCRIPTION OF UNITS

Sixty (60) railcars bearing reporting marks as follows:

SSAM 38750-38809, INCLUSIVE